

CLERK: Read amendment offered by Senator Maxey found on page 508, Legislative Journal.

PRESIDENT: Senator Koch.

SENATOR KOCH: Mr. President, these amendments are germane to the intent of the bill. I think you have all received adequate information and correspondence. You realize that the Tax Commissioner this past year did supply a new assessment schedule for mobile homes and that is the first time in fifteen years that it had been carried out and, naturally, those people who live in mobile homes received a considerable tax increase. In fact, in some cases, the increase was rather significant. What happened, they changed the method under which we tax mobile homes. They now go to Classes A, B, C and D and each of these classes, of course, the intent of it is the type of mobile home it may be in terms of its elegance, if you want to use that word. The most frequent classification under this new schedule is B and C. A, of course, is a very moderate type of mobile home, B, of course, a little more improved in terms of its living conditions and C rather simple, and D, of course, I guess you would compare it to a Cadillac. Now these new assessments, then, are on square feet basis and, of course, this has provided a considerable increase in taxes. What we are proposing to do in LB 660 is to allow the owners of mobile homes to make two payments of their taxes rather than one, as they normally have in the past. Our proposal is they will be allowed the first half of their payment will be due March 1, the second half would be due September 1. This of course allowing those people the privilege that other individuals have in terms of their residence as we normally think of them. That is the bill in itself. Senator Maxey is amending to the point that we should not allow this to happen. That there is no reason why the Tax Commissioner can not on an annual basis review how we assess the mobile home owners in this day and age. I would accept her amendments and ask for the adoption thereof.

PRESIDENT: Senator Keyes.

SENATOR KEYES: Mr. Speaker, just one question, Jerry Koch, Senator. Senator Koch, when you talk of a mobile home now, if you have a motor in your mobile home and drive it down the road, are we going to change the taxing way?

SENATOR KOCH: No. No, it is not that type of home. We are talking about those homes that are on, that are permanently, not permanently, but they are setting on a platform usually on leased ground and they are considered to be a residence permanent, not that type that moves around. We are talking about really manufactured homes on leased land.

SENATOR KEYES: Thank you ever so much.

PRESIDENT: Senator Maxey.

SENATOR MAXEY: Mr. President, on 660 which the Constitutional Revision Committee put out to help separate the payment of the tax for the mobile homes into two payments, this is a very good idea but we wanted to make sure that this doesn't happen again, that every year the Tax Commissioner will reassess and reevaluate and notify the people ahead of time so that they will be well informed that their taxes will be